

## IN THE SPECIFICATION

Please replace the paragraph beginning at page 1, line 25, with:

A conventional heat storing material used in a refrigerator for cryogenic cooling is composed of a material having large specific heat per volume in the range of temperatures at which the material is used, and is formed in various shapes such as wire mesh, chips, powder, and balls. Bronze, stainless steel, or lead-antimony alloy is commonly used for a range of temperatures from 300 K to 20 K, in the form of metal mesh ranging in mesh size from several tens to several hundreds or in the form of balls having a diameter of 50 to 800  $\mu\text{m}$ . For a cryogenic temperature from 20 K to the He superfluidity range, Pb, Pb-Sb, Nd,  $\text{Er}_3\text{Ni}$ ,  $\text{HoCu}_2$ , or  $\text{GdAlO}_3$  (GAP) is used as the heat storing material, in the form of balls, chips, or powder particles. Several tens to several hundreds of grams of these heat storing materials are densely packed in a cylinder to constitute a regenerator for a small refrigerator. The thermal efficiency of such structure is more than 98.5%, which is fairly high. Nevertheless, the conventional structure of the heat storing material, wherein numerous small grains of various shapes such as metal mesh, chips, powder, and balls (hereinafter referred generally to "granules") are densely packed, have various problems as described below.